

§ 20.265

no later than July 15 following the end of the accounting period.

(Approved by the Office of Management and Budget under control number 1512-0337)

§ 20.265 Retention of invoices.

(a) Any person required to keep records under this part shall retain copies of invoices which will enable appropriate ATF officers to readily obtain the details regarding:

(1) Purchases of all essential oils, chemicals, and other materials used in manufacturing articles, including the name and address of the vendor, and the quantity;

(2) Purchases of articles containing specially denatured spirits for reprocessing, or purchases of those articles for bottling, repackaging, and/or resale, including the name and address of the vendor and the quantity; and

(3) Dispositions of all articles manufactured or received, including in each case the name and address of the person to whom sold or otherwise disposed of.

(b) The appropriate ATF officer may, on application filed by the permittee, waive the requirements for retaining invoices if the quantity sold to any person during a calendar month does not exceed 25 gallons, and if a waiver will not hinder the effective administration of this part and will not pose a jeopardy to the revenue.

(Approved by the Office of Management and Budget under control number 1512-0336)

§ 20.266 Time for making entries in records.

Any person who conducts an operation which is required to be recorded under this part, shall enter that operation in the records on the same day on which the operation occurred. However, the daily posting of records may be deferred to conform to the permittee's normal accounting cycle if (a) supporting or supplemental records are prepared at the time of the operation, and these supporting or supplemental records are to be used to post the daily record, and (b) the deferral of posting does not pose a jeopardy to the revenue.

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§ 20.267 Filing and retaining records.

Any person who is required to maintain records of operations under this part shall file and retain records and copies of reports in the following manner:

(a) Keep on file for a period of not less than 3 years after the date of the report covering the operation, in such a way as to allow inspection by ATF officers, all those records of operations, all supporting or supplemental records, and copies of all reports as required by this part. However, the appropriate ATF officer may require that the records and copies of reports be kept for an additional period, not to exceed 3 years.

(b) File all records and copies of reports at the premises where the operations are conducted.

(c) Make the files of records and copies of reports available to ATF officers during regular business hours for examination.

[T.D. ATF- 199, 50 FR 1962, Mar. 6, 1985, as amended by T.D. ATF-435, 66 FR 5475, Jan. 19, 2001]

§ 20.268 Photographic copies of records.

(a) *General.* Permittees may record, copy, or reproduce required records. Any process may be used which accurately reproduces the original record, and which forms a durable medium for reproducing and preserving the original record.

(b) *Copies of records treated as original records.* Whenever records are reproduced under this section, the reproduced records will be preserved in conveniently accessible files, and provisions will be made for examining, viewing, and using the reproduced records the same as if they were the original record, and they will be treated and considered for all purposes as though they were the original record. All provisions of law and regulations applicable to the original are applicable to the reproduced record. As used in this section, "original record" means the record required by this part to be

maintained or preserved by the permittee, even though it may be an executed duplicate or other copy of the document.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5555))

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- 21.91 General.
- 21.92 Denaturants listed as U.S.P. or N.F.
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- 21.94 Acetaldol.
- 21.95 Alpha terpineol.
- 21.96 Ammonia, aqueous.
- 21.97 Benzene.
- 21.98 Bone oil (Dipple's oil).
- 21.99 Brucine alkaloid.
- 21.100 *n*-Butyl alcohol.
- 21.101 *tert*-Butyl alcohol.
- 21.102 Caustic soda, liquid.
- 21.103 Chloroform.
- 21.104 Cinchonidine.
- 21.105 Citronella oil, natural.
- 21.106 Diethyl phthalate.
- 21.107 Ethyl acetate.
- 21.108 Ethyl ether.
- 21.109 Gasoline.
- 21.110 Gasoline, unleaded.
- 21.111 Gentian violet.
- 21.112 Heptane.
- 21.113 Isopropyl alcohol.
- 21.114 Kerosene.
- 21.115 Kerosene (deodorized).
- 21.116 Methyl alcohol.
- 21.117 Methyl isobutyl ketone.
- 21.118 Methyl *n*-butyl ketone.
- 21.119 Nicotine solution.
- 21.120 Nitropropane, mixed isomers of.
- 21.121 Phenyl mercuric benzoate.
- 21.122 Pyridine bases.
- 21.123 Pyronate.
- 21.124 Quassin.
- 21.125 Rubber hydrocarbon solvent.
- 21.126 Saffrole.
- 21.127 Shellac (refined).
- 21.128 Sodium (metallic).
- 21.129 Spearmint oil, terpeneless.
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- 21.131 Sucrose octaacetate.
- 21.132 Toluene.